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ALVORD AND ALVORD  
ATTORNEYS AT LAW  
1050 SEVENTEENTH STREET, N.W.  
SUITE 301  
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL: alvordlaw@aol.com

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

SURFACE TRANSPORTATION BOARD

January 12, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Contract 3-8765 Rider 1

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC  
620 North Second Street  
St. Charles, Missouri 63301

[Lessee: Koch Sulfur Products Company LLC  
4111 E 37th St N  
Wichita, Kansas 67220]

Section Chief  
January 12, 2010  
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A description of the railroad equipment covered by the enclosed document is:

45 railcars within the series SHPX 209952 - SHPX 210046 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem  
Enclosures

JAN 12 '10 -8 00 AM

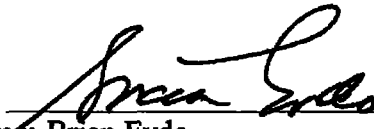
**MEMORANDUM OF LEASE****SURFACE TRANSPORTATION BOARD**

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Koch Sulfur Products Company LLC, a Delaware Limited Liability Company ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

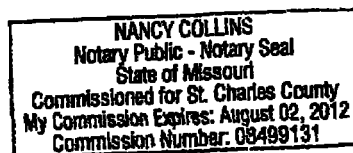
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By:   
Name: Brian Evdo  
Title: VP – Business Development

STATE OF MISSOURI                    )  
  ) ss.:  
COUNTY OF ST. CHARLES            )

On this 21<sup>st</sup> day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public  
My commission expires on 8/2/2012

# Schedule A

## Equipment

### Koch Sulfur Products Company LLC

Contract 3-8765 rider 1 dated 11/24/08

| <u>Quantity</u> | <u>Description</u> | <u>Reporting Marks</u> | <u>Road Numbers</u> |
|-----------------|--------------------|------------------------|---------------------|
|                 | Tank               | SHPX                   | 209952              |
|                 | Tank               | SHPX                   | 209953              |
|                 | Tank               | SHPX                   | 209954              |
|                 | Tank               | SHPX                   | 209955              |
|                 | Tank               | SHPX                   | 209956              |
|                 | Tank               | SHPX                   | 209957              |
|                 | Tank               | SHPX                   | 209958              |
|                 | Tank               | SHPX                   | 209959              |
|                 | Tank               | SHPX                   | 209960              |
|                 | Tank               | SHPX                   | 209961              |
|                 | Tank               | SHPX                   | 209962              |
|                 | Tank               | SHPX                   | 209963              |
|                 | Tank               | SHPX                   | 209964              |
|                 | Tank               | SHPX                   | 209965              |
|                 | Tank               | SHPX                   | 209966              |
|                 | Tank               | SHPX                   | 209967              |
|                 | Tank               | SHPX                   | 209968              |
|                 | Tank               | SHPX                   | 209969              |
|                 | Tank               | SHPX                   | 209970              |
|                 | Tank               | SHPX                   | 209971              |
|                 | Tank               | SHPX                   | 209972              |
|                 | Tank               | SHPX                   | 209973              |
|                 | Tank               | SHPX                   | 209974              |
|                 | Tank               | SHPX                   | 209975              |
|                 | Tank               | SHPX                   | 209976              |
|                 | Tank               | SHPX                   | 210027              |
|                 | Tank               | SHPX                   | 210028              |
|                 | Tank               | SHPX                   | 210029              |
|                 | Tank               | SHPX                   | 210030              |
|                 | Tank               | SHPX                   | 210031              |
|                 | Tank               | SHPX                   | 210032              |
|                 | Tank               | SHPX                   | 210033              |
|                 | Tank               | SHPX                   | 210034              |
|                 | Tank               | SHPX                   | 210035              |

## Schedule A

### Equipment

#### Koch Sulfur Products Company LLC

Contract 3-8765 rider 1

| <u>Quantity</u> | <u>Description</u> | <u>Reporting Marks</u> | <u>Road Numbers</u> |
|-----------------|--------------------|------------------------|---------------------|
|                 | Tank               | SHPX                   | 210036              |
|                 | Tank               | SHPX                   | 210037              |
|                 | Tank               | SHPX                   | 210038              |
|                 | Tank               | SHPX                   | 210039              |
|                 | Tank               | SHPX                   | 210040              |
|                 | Tank               | SHPX                   | 210041              |
|                 | Tank               | SHPX                   | 210042              |
|                 | Tank               | SHPX                   | 210043              |
|                 | Tank               | SHPX                   | 210044              |
|                 | Tank               | SHPX                   | 210045              |
|                 | Tank               | SHPX                   | 210046              |
| 45              |                    |                        |                     |

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

1/12/2010



\_\_\_\_\_  
Robert W. Alvord